IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal NO. 906 of 2000

The Director of Income-tax .... Appellant.

vs.

Smt. Chandrakanta Natvarlal Hiralal Sheth
Charitable Trust. . .. . Respondents

A. K. Kotangale for Appellant
Mr. Sachin Sarang i/b.
F. M. Lala for Respondents.

CORAM: **S. RADHAKRISHNAN**
AND
A. S. AGUIAR JJ.

Date: 7/6/2005

ORAL JUDGMENT (Per S. Radhakrishnan J.)

1. Heard learned counsel for the Appellant and the Respondents. Perused the assessment order.

2. By this appeal the appellant is seeking to raise an issue as to whether Income Tax Appellate Tribunal was right in deleting the penalty levied under section 272A(2) (e) when there is no genuine, or reasonable cause justifying the delay in filing the return of income

under section 139(4A) of the Income Tax Act 1961.

3. We have perused the judgment and order of the Income Tax Appellate Tribunal dated 1.10.1999. We do not find any perversity or illegality in the reasoning adopted therein, accepting the delay in filing the above return and deleting the penalty levied thereon. We also do not find any substantial question of law involved in this appeal. Appeal is dismissed.

S. RADHAKRISHNAN J.

A. S. AGUIAR J.